
\$150,000 Death Benefit for Occupational Illness

Final Proposal

Washington State Law Enforcement
Officers' and Fire Fighters' Plan 2
Retirement Board

January 3, 2006

Key Issues

- Members who die from duty-related illness are not entitled to the same benefits as members who die from duty-related injury.
- \$150,000 death benefit not adjusted for cost of living

Proposal Summary

- Include all occupational diseases in special death benefit

- Adjust the benefit on July 1 of every year by the percentage change in the Consumer Price Index (CPI-U) — Seattle, to a maximum of 3 percent per year.

- Cost:
 - Member 0.01%
 - Employer 0.01%
 - State 0.00%

\$150,000 Death Benefit for Occupational Illness

Questions?

LAW ENFORCEMENT OFFICERS' AND FIRE FIGHTERS' PLAN 2 RETIREMENT BOARD

\$150,000 Death Benefit for Occupational Illness

Final Proposal

January 3, 2006

1. Issue

LEOFF Plan 2 members who die as a result of a duty-related illness are not entitled to the same benefits as members who die as a result of a duty-related injury.

2. Proposal Summary

A LEOFF Plan 2 member who is killed in the line of duty due to an occupational disease will qualify for the \$150,000 special death benefit. On July 1 of every year the benefit will be adjusted by the percentage change in the Consumer Price Index (CPI-U) — Seattle, to a maximum of 3 percent per year. This proposal would increase contribution rates 0.01% for members, 0.01% for employers, and 0.00% for the state.

3. Staff

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4. Members Impacted

This issue impacts all 14,754 active members, as well as future members. The Office of the State Actuary currently assumes that duty-related deaths will occur at a rate of approximately 3 per year.

5. Current Situation

A LEOFF Plan 2 member that dies before retirement is entitled to a standard death benefit that ranges from a refund of contributions up to a Joint and 100 percent survivor benefit paid to a surviving spouse or minor child. The amount of the benefit is determined by the number of years the member has in the system.

If a member dies as a result of an “injury” sustained in the course of employment, a \$150,000 special death benefit will be paid to the designated beneficiary. “Injury” for the purpose of qualifying for the \$150,000 death benefit does not include the presumption that certain illnesses are occupational diseases for fire fighters.

6. Background Information

Standard LEOFF Plan 2 Death Benefits

If a member dies before retirement, whether duty related or not, the designated beneficiary is eligible for certain benefits. The standard death benefit does not make any distinction between death for injury or illness. Regardless of the cause of death, the standard pension benefits will be paid to the beneficiaries.

If the member dies with less than 10 years of service credit and before becoming eligible to retire, the beneficiary receives all of the member's accumulated contributions. If the member has no living beneficiary, the accumulated contributions are paid to the surviving spouse, or if none, to the legal representative of the estate.

If the member dies and has 10 or more years of service credit or was eligible to retire, the surviving spouse, or if none, the guardian of any minor children, may choose between the following two benefits:

1. Payment of 150 percent of the member's accumulated contributions, or
2. A monthly benefit calculated as if the member had:
 - o Elected Joint and 100% Survivor Option, and
 - o Retired on the date of death.

If the member's spouse dies while receiving a survivor's retirement benefit and leaves a minor child or children, the children will continue to receive the benefit which was being paid to the surviving spouse. The benefit will be shared equally among the children and paid until they reach the age of majority (age 18).

If there is no surviving spouse at the time of the member's death, and there are minor children, the children will receive a benefit calculated the same as for a normal retirement, but with the assumption that the member had a spouse of the same age at the time of the member's death. If the member has no surviving spouse or minor children, accumulated contributions will be paid to the member's designated beneficiary. If there is no designated beneficiary or the member fails to file the proper form, the remaining contributions will be paid in a lump sum to the member's legal representative or estate.

These benefits also apply to designated beneficiaries of members who leave LEOFF-covered employment but do not withdraw their contributions.

Duty Related \$150,000 Death Benefit

The 1996 Legislature passed Engrossed Second Substitute Senate Bill 5322, which created a \$150,000 special death benefit for the Law Enforcement Officers' and Fire Fighters' Retirement System and Washington State Patrol Retirement System. This legislation was effective March 28, 1996.

The benefit was extended to members in the Public Employees' Retirement System (PERS), Teachers' Retirement System (TRS) and School Employees' Retirement System (SERS) under House Bill 1207, passed during the 2003 legislative session and was effective July 27, 2003 for those systems.

If an active member or disability retiree dies as a result of injuries sustained in the course of employment and the Department of Labor and Industries has determined eligibility for the payment, the Department of Retirement Systems (DRS) will pay a \$150,000 death benefit to "the member's estate, or such person or persons, trust or organization as the member shall have nominated by written designation duly executed and filed with the department."¹ If there is no designated beneficiary at the time of the member's death, the benefit is paid to the member's surviving spouse as if they had been designated as the beneficiary. If there is no surviving spouse, the benefit is paid to the member's legal representatives.

This is a separate benefit that has no effect on any other benefits payable from LEOFF Plan 2. If an active member or disability retiree dies as a result of injuries sustained in the line of duty as a public safety officer, the benefits received by the member's survivors qualify for non-taxable status under federal and state law.

A person who dies as a result of an illness, such as an occupational disease, is not covered under this law and does not qualify for the special death benefit. This is different from the standard death benefit where a person who dies from either an injury or illness qualifies for the standard death benefit.

Occupational Disease

In 1987, the Legislature passed Engrossed Substitute Senate Bill 5801, which created a presumption that certain diseases contracted by fire fighters were occupationally related for industrial insurance purposes. As originally passed, this bill only included respiratory disease as an occupational disease².

The 2002 Legislature amended the definition of occupational disease to include heart problems that are experienced within seventy-two hours of exposure to smoke, fumes, or toxic substances; cancer; and infectious diseases.

The presumption of cancer as an occupational disease only applies to a fire fighter where the cancer develops or manifests itself after the fire fighter has served at least 10 years and was given a qualifying medical examination upon becoming a fire fighter that showed no evidence of cancer. The presumption of cancer also only applies to the following specific types of cancer:

- Primary Brain Cancer
- Malignant Melanoma
- Leukemia
- Non-Hodgkin's Lymphoma
- Bladder Cancer
- Ureter Cancer
- Kidney Cancer

The presumption of infectious disease as an occupational disease only applies to fire fighters who have contracted the following:

- Human Immunodeficiency Virus/Acquired Immunodeficiency Syndrome
- All Strains of Hepatitis
- Meningococcal Meningitis
- Mycobacterium Tuberculosis

A restriction to presumptive occupational disease exists which provides that occupational disease does not apply to a fire fighter who develops a heart or lung condition and who is a regular user of tobacco products or who has a history of tobacco use. In addition to tobacco use, the presumption of occupational disease may also be rebutted by a preponderance of evidence challenging the presumption including physical fitness and weight, lifestyle, hereditary factors, and exposure from other employment or non-employment activities.

State Workers' Compensation Death Benefits

The workers' compensation benefit for a surviving spouse in Washington is 60 percent of the deceased worker's monthly wage and up to a maximum of 70 percent for a surviving spouse with children³. These benefits are currently capped at 120 percent of the state's average wage from the preceding calendar year (the maximum benefit is adjusted each July 1).⁴ This is a monthly benefit paid to the surviving spouse and children, if any. The widower and dependent benefits are not taxable. The benefits are not affected by the receipt of Social Security, other workers' compensation benefits, or state pension benefits. The surviving spouse's benefit stops upon remarriage, although the benefit can remain available should the subsequent marriage end, and the spouse chose to not take a lump sum remarriage settlement.

A form of cost-of-living adjustment is made each July to the survivor benefit. The adjustment amount depends upon the percentage change in the state's average wage for the preceding calendar year, as mentioned above.

For an approved claim with a date of injury or occupational disease manifestation on or after July 23, 1995, an immediate payment ("first survivor benefit paid") of 100 percent of the average monthly wage in the state of Washington for the preceding year may also be made. Effective July 1, 2005, the average monthly wage used for this calculation is \$3,253.16. The "first survivor benefit paid" is not taxable.

A burial benefit is paid when death is directly related to a workplace injury or occupational disease. The maximum burial benefit is 200 percent of the average monthly wage in the state of Washington for the preceding calendar year.

To receive workers' compensation benefits, the surviving spouse must file a claim. The Department of Labor and Industries determines whether the claim will be paid.

Federal Death Benefits – Public Safety Officers’ Benefits Program (PSOB)

The Public Safety Officers' Benefits (PSOB) Act was enacted in 1976 to assist in the recruitment and retention of law enforcement officers and fire fighters. State and local law enforcement officers and fire fighters are covered for line-of-duty deaths occurring on or after September 29, 1976.⁵

As defined by Congress in Public Law 90-351 (Sec. 1217), a public safety officer includes individuals serving a public agency in an official capacity, with or without compensation, as a law enforcement officer or fire fighter.

The PSOB Program provides death benefits in the form of a one-time financial payment to the eligible survivors of public safety officers whose deaths are the direct and proximate result of a traumatic injury sustained in the line of duty. Because determining the eligibility of claimants under the PSOB Program is often time consuming, these benefits are not intended to meet emergency financial needs.

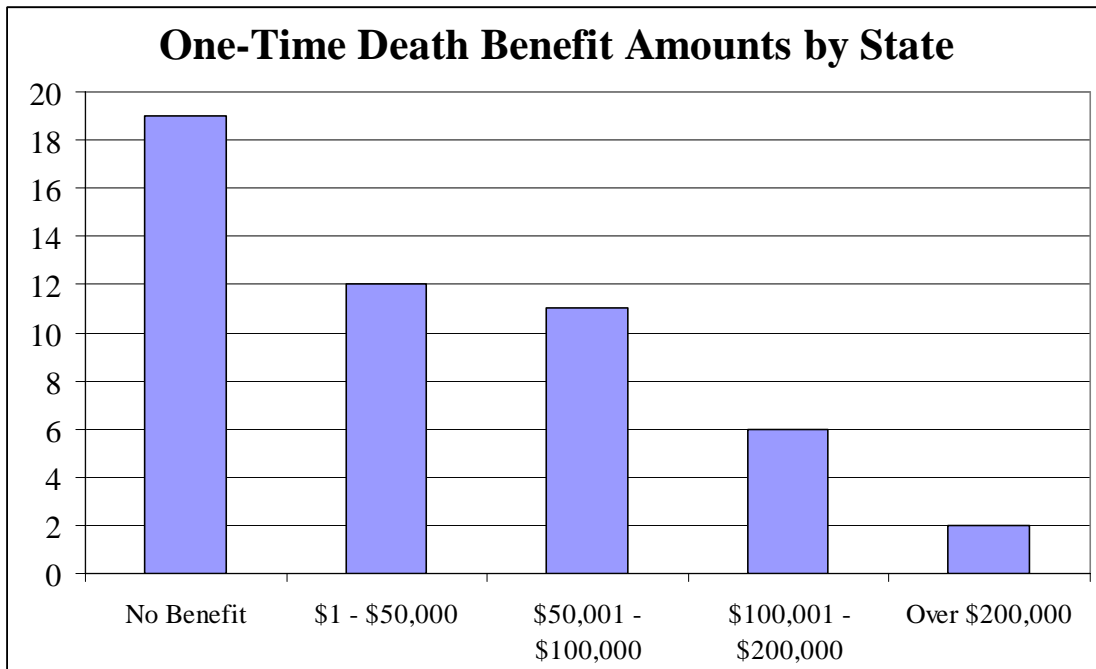
As of October 1, 2005, the benefit amount is \$283,385.⁶ Since October 15, 1988, the PSOB benefit has been adjusted each year on October 1, to reflect the percentage of change in the Consumer Price Index. For each death and disability claim, the award amount is solely determined by the actual date of the officer's death. The act ensures that the benefit will not be subject to execution or attachment by creditors. The Internal Revenue Service has ruled that the benefit is not subject to federal income tax (Revenue Ruling No. 77-235, IRB 1977-28) or to federal estate tax (Revenue Ruling No.79397).

Beneficiaries of the PSOB Death Benefits Program must comply with the PSOB Office's administrative review process by producing sufficient evidence to show that the public safety officer died as the direct and proximate result of a personal injury sustained in the line of duty. The PSOB Act only covers deaths resulting from traumatic injuries sustained in the line of duty. The PSOB Act does not have extensive coverage for occupational diseases, however, heart attack deaths are covered in some instances.

Heart attack deaths are covered if the decedent sustained a traumatic injury which contributed to the death to an equal or greater degree than a preexisting coronary condition (arteriosclerotic cardiovascular disease). Such a traumatic injury would include smoke inhalation if the level of carbon monoxide was above 10 percent for a nonsmoker or above 15 percent for a smoker.⁷

Other States' One-Time Death Benefit

According to information from the National Fallen Fire Fighters Foundation, more than 60 percent of the states provide some form of one-time death benefit. The state of Washington, with a \$150,000 one-time death benefit, is one of only eight states that provide a one-time death benefit that is more than \$100,000.



Three of the eight states with a death benefit over \$100,000 contain an annual inflation adjustment. Minnesota and Illinois are both indexed annually to the Consumer Price Index for all urban consumers. The benefit in Rhode Island is defined as a percentage of the PSOB lump-sum death benefit. The PSOB benefit is adjusted each year on October 1 to reflect the percentage of change in the Consumer Price Index, thus the Rhode Island benefit has the same adjustment.

The other five states did not have automatic annual increases to their one-time death benefit amounts. However, two of the five states had provided ad-hoc statutory increases. For example, California has increased their benefit four times between 1991 and 2006.

7. Policy Issue

Occupational Disease/Illness Coverage for Special Death Benefit

The special death benefit statute only provides benefits for an injury in the line of duty. Labor and Industries determines what injuries qualify for the benefit. Labor and Industries uses specific definitions to distinguish between an occupational injury and an occupational disease for purposes of workers' compensation. Thus, a person who dies from an injury on the job can qualify for the special death benefit whereas a person who dies from an

occupation disease that arose out of employment does not qualify for the special death benefit.

The following brief descriptions for injury and occupational disease were provided by Labor and Industries:

Injury: An injury occurs in the “course of employment” and is a sudden, traumatic event that produces an immediate or prompt result. An injury occurs from an incident at a fixed point in time. What constitutes a fixed point in time has been expanded somewhat by court decisions to include incidents within one day. Examples of industrial injuries include: needle sticks, lacerations, sprains, fractures, specific exposures to chemicals.

Occupational Disease: An occupational disease is a disease or infection that “arises naturally and proximately out of employment...” The disease comes about over time, rather than from a fixed event.

To meet the definition of *arising naturally* out of employment, an occupational disease must be a natural consequence of distinctive conditions of employment and there can be no intervening independent, sufficient causes for the disease. The disease must arise from the distinctive job requirements, rather than merely the workplace or everyday life. The work conditions giving rise to the disease must be objectively verifiable, not subjective conditions peculiar to the worker. Occupational diseases can also develop from exposures or conditions with more than one employer.

There are three general categories of distinctive conditions (however, there may be other circumstances where a disease arises from distinctive job requirements):

- Increased Risk - There's a greater likelihood of contracting the disease on the job.
- Unique to Employment - The level and quantity of workplace exposure is atypical or uncharacteristic of the level and quantity of exposure in everyday life or other employments.
- Continuous and Specific Activity - The activity is required of the worker to perform the job duties.

As added clarification, a heart attack is not an allowable claim unless it can be determined that the work activity was unusual exertion for the individual worker. For example, an accountant with no history of heart problems who worked at a sedentary position, was moving furniture up and down stairs on a particular day when the office relocated, and suffered a heart attack is likely to have an allowable claim. But a furniture mover performing the same activity and suffers a heart attack is likely to have the claim rejected.

8. Policy Options

Option 1: Include all occupational disease in special death benefit

This option would amend the \$150,000 special death benefit statute to cover deaths that occur due to all occupational diseases, in addition to injury. Adding occupational disease under the special death benefit would provide benefits to members that contract one of the occupational diseases or cancers listed in the Workers' Compensation statutes, as well as those that die due to heart problems after exposure and respiratory disease. This option would increase contribution rates 0.01% for members and 0.01% for local government employers.

Option 2: Include some occupational disease in special death benefit

This option would amend the \$150,000 special death benefit statute to cover deaths that occur due to certain occupational diseases, in addition to injury. Adding only certain occupational diseases would require the Board to determine which diseases to include and which to exclude. This option would increase contribution rates 0.01% for members and 0.01% for local government employers.

Option 3: Adjust the special death benefit amount annually

This option would adjust the \$150,000 special death against cost of living increases. On July 1 of every year the benefit would be adjusted by the percentage change in the Consumer Price Index (CPI-U) — Seattle, to a maximum of 3 percent per year. The cost of this option is insufficient to increase contribution rates.

9. Supporting Information

Endnotes

¹ The Department of Retirement Systems (DRS) has created a beneficiary form that pertains only to the \$150,000 benefit. When a covered employee or retiree dies, the beneficiary is to notify DRS. DRS provides the beneficiary with an Application for Death Benefit. Upon receipt of the application and death certificate, DRS submits the documents and necessary information to the Department of Labor and Industries (L&I) for determination whether the covered employee's or retiree's death is a result of injuries sustained in the course of LEOFF covered employment.

² Engrossed Substitute Senate Bill 5801 was codified as RCW 51.32.185.

³ If the person had minor children, an additional 2% per child is paid. The total benefits paid cannot exceed the maximum allowable benefits.

⁴ The maximum monthly benefit as of July 1, 2005 is \$3903.80 or \$46,845.60 per year.

⁵ Federal, state, and local public rescue squads and ambulance crews are covered for line-of-duty deaths occurring on or after October 15, 1986.

⁶ In 2004, the PSOB benefit amount was \$275,658.

⁷The levels of carbon monoxide must be confirmed by medical evidence such as toxicology tests. Therefore, for heart attack deaths only, the PSOB requests a toxicology report, identifying the exact percentage of carboxyhemoglobin, to obtain evidence that carbon monoxide may have precipitated the heart attack. Blood toxicology may be performed at the time of admission to the hospital or at the time of death. PSOB will consider the number of minutes oxygen was administered from the time of collapse at the fire scene until the time the toxicology blood was drawn. By taking the blood carbon monoxide percentage and applying the number of minutes oxygen was administered from the time of collapse until the time the blood sample was drawn, PSOB can determine the approximate blood carboxyhemoglobin level at the time of collapse. The application of oxygen dissipates carbon monoxide in the blood.

BILL REQUEST - CODE REVISER'S OFFICE

BILL REQ. #: Z-1026.1/06

ATTY/TYPIST: LL:seg

BRIEF DESCRIPTION: Addressing death benefit payments for law
enforcement officers' and fire fighters'
retirement system, plan 2.

AN ACT Relating to death benefit payments for law enforcement officers' and fire fighters' retirement system, plan 2; and amending RCW 41.26.048.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Sec. 1. RCW 41.26.048 and 1996 c 226 s 1 are each amended to read as follows:

(1) A one hundred fifty thousand dollar death benefit shall be paid to the member's estate, or such person or persons, trust or organization as the member shall have nominated by written designation duly executed and filed with the department. If there be no such designated person or persons still living at the time of the member's death, such member's death benefit shall be paid to the member's surviving spouse as if in fact such spouse had been nominated by written designation, or if there be no such surviving spouse, then to such member's legal representatives.

(2) The benefit under this section shall be paid only (~~where~~) when death occurs: (a) As a result of injuries sustained in the course of employment; or (b) to a member of plan 2 as a result of illness sustained in the course of employment. The determination of

eligibility for the benefit shall be made consistent with Title 51 RCW by the department of labor and industries. The department of labor and industries shall notify the department of retirement systems by order under RCW 51.52.050.

(3) Beginning July 1, 2006, and every year thereafter, the department shall adjust the amount of the benefit for plan 2 members annually for inflation as provided in RCW 41.26.440.



WASHINGTON STATE LEGISLATURE
Office of the State Actuary

November 4, 2005

TO: Steve Nelsen, Executive Director
LEOFF 2 Retirement Board

FROM: Marty McCaulay, FSA, EA, MAAA, Senior Pension Actuary *PMM*
Office of the State Actuary

CC: Matt Smith, FCA, EA, MAAA, State Actuary
Office of the State Actuary

RE: **Proposed Changes to the Duty-Related Death Benefit: Adding Occupational Diseases and Indexing the \$150,000 Lump Sum Benefit**

This memo presents the results of pricing the proposed addition of occupational diseases to the causes of death considered to be in the line of duty. It addresses the allowance of all possible occupational diseases as well as limiting the improvement to only some of these diseases. This memo also addresses the addition of a 3 percent index to the existing \$150,000 lump-sum duty-related death benefit, both as a stand-alone benefit improvement and in combination with the definition change for duty-related death.

Members Impacted

The proposal to add occupational diseases to allowable causes of duty-related deaths would impact all 14,754 active members, as well as future members. We would expect it would impact about one survivor per year. The survivors of a member impacted as a result of a death from an occupational disease that would be classified as duty-related would receive a \$150,000 lump-sum payment. The annuity benefit payable to the surviving spouse or children would not be subject to the actuarial reduction for early retirement.

The addition of an index at 3 percent per year to the existing \$150,000 lump-sum duty-death benefit could likewise potentially affect any current or future active member of LEOFF 2. Our current assumed duty-related death rate is 0.0002 for all ages; or two duty-related deaths for every 10,000 active members. We expect approximately three duty-related deaths per year under our current assumptions.

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Assumptions

To estimate the cost of expanding the definition of duty-related death, we increased the duty-related death rate of 0.0002 by a range of 20 percent to 40 percent (40 percent if all occupational diseases are included and 20 percent if some occupational diseases are included).

To estimate the cost if all occupational diseases were allowable, we used an assumed duty-related death rate of 0.00028 for all ages and we would expect one additional duty-related death per year. To estimate the cost if some, but not all occupational diseases were allowable, we used an assumed duty-related death rate of 0.00024 for all ages and we would expect one additional duty related death every other year. The total number of expected deaths would not change.

In estimating the cost of the 3 percent index on the lump-sum duty-death benefit alone, we used our current assumptions. When pricing the 3 percent lump sum index in combination with the enhanced duty-related death definitions, we used the same assumptions as for the occupational diseases mentioned above.

Actuarial Determinations

Overall, the proposed benefit improvements would create fully projected and credited projected liability increases, as well as contribution rate increases for LEOFF 2 as follows (based on an assumed rate increase with an effective date of September 1, 2006):

| Duty-death definition: | Current Law | All Occupational Diseases | Some Occupational Diseases | All Occupational Diseases | Some Occupational Diseases |
|--|-------------|---------------------------|----------------------------|---------------------------|----------------------------|
| 3% Index: | Yes | No | No | Yes | Yes |
| Increase in Present Value of Fully Projected Benefits (in Millions) | \$0.70 | \$2.45 | \$1.22 | \$3.42 | \$2.06 |
| Increase in Present Value of Credited Projected Benefits (in Millions) | \$0.28 | \$1.47 | \$0.74 | \$1.86 | \$1.07 |
| Contribution Rate Increases* | | | | | |
| Current Members | | | | | |
| Employee | 0.00% | 0.01% | 0.01% | 0.01% | 0.01% |
| Local Employer | 0.00% | 0.01% | 0.01% | 0.01% | 0.01% |
| State | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| New Entrants** | | | | | |
| Employee | 0.00% | 0.01% | 0.01% | 0.01% | 0.01% |
| Employer | 0.00% | 0.01% | 0.01% | 0.01% | 0.01% |
| State | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

*For LEOFF 2, the employer pays 60 percent of the Employer/State cost and the State pays 40 percent.

**Rate change applied to future new entrant payroll and used for fiscal budget determinations only. A single supplemental rate increase, equal to the increase for current members, would apply initially for all members or employers.

Note that while the duty-related mortality assumption increase for allowing all diseases to be added was twice that of allowing for only half the diseases, the resulting contribution rate increases for both scenarios are the same due to rounding. A similar result occurs when these proposed improvements are combined with the 3 percent index on the lump-sum duty-death benefit. The table in the following section shows the fiscal cost associated with these rate increases for allowing all diseases. For allowing some diseases, the short term rate increase is estimated to be the same, but the long-term fiscal cost is assumed to be about one-half of the cost for allowing all diseases. The actual cost, with and without indexing the lump-sum duty-related death payment, will depend not only on the number of actual occupational disease deaths, but on the definition of occupational disease.

Fiscal Budget Determinations

The proposal to change the definition of duty-related deaths would result in higher contribution rates for LEOFF 2 members and local employers. As a result of the changes in the required contribution rates, the increase in funding expenditures is projected to be:

| Duty-death Definition: | Current Law | All Occupational Diseases | Some Occupational Diseases | All Occupational Diseases | Some Occupational Diseases |
|-----------------------------|--------------|---------------------------|----------------------------|---------------------------|----------------------------|
| 3% Index: | Yes | No | No | Yes | Yes |
| Costs (in Millions): | | | | | |
| 2006-2007 | | | | | |
| State: | | | | | |
| General Fund | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 |
| Non-General Fund | <u>\$0.0</u> | <u>\$0.0</u> | <u>\$0.0</u> | <u>\$0.0</u> | <u>\$0.0</u> |
| Total State | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 |
| Local Government | \$0.0 | \$0.1 | \$0.1 | \$0.1 | \$0.1 |
| Total Employer | \$0.0 | \$0.1 | \$0.1 | \$0.1 | \$0.1 |
| Total Employee | \$0.0 | \$0.1 | \$0.1 | \$0.1 | \$0.1 |
| 2007-2009 | | | | | |
| State: | | | | | |
| General Fund | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 |
| Non-General Fund | <u>\$0.0</u> | <u>\$0.0</u> | <u>\$0.0</u> | <u>\$0.0</u> | <u>\$0.0</u> |
| Total State | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 |
| Local Government | \$0.0 | \$0.2 | \$0.2 | \$0.2 | \$0.2 |
| Total Employer | \$0.0 | \$0.2 | \$0.2 | \$0.2 | \$0.2 |
| Total Employee | \$0.0 | \$0.2 | \$0.2 | \$0.2 | \$0.2 |
| 2006-2031 | | | | | |
| State: | | | | | |
| General Fund | \$0.0 | \$2.7 | \$1.4 | \$2.7 | \$1.4 |
| Non-General Fund | <u>\$0.0</u> | <u>\$0.0</u> | <u>\$0.0</u> | <u>\$0.0</u> | <u>\$0.0</u> |
| Total State | \$0.0 | \$2.7 | \$1.4 | \$2.7 | \$1.4 |
| Local Government | \$0.0 | \$4.0 | \$2.0 | \$4.0 | \$2.0 |
| Total Employer | \$0.0 | \$6.7 | \$3.4 | \$6.7 | \$3.4 |
| Total Employee | \$0.0 | \$6.7 | \$3.4 | \$6.7 | \$3.4 |